



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**SOUTH CAROLINA SALES TAX RATE ON
ACCOMMODATIONS BY MUNICIPALITY (Effective May 1, 2023)**

This form provides a list of Sales Tax rates on accommodations for South Carolina counties and municipalities. The SCDOR administers and collects these taxes on the behalf of the counties and jurisdictions.

An individual 85 years old or older is entitled to claim a 1% exemption from state Sales and Use Tax on purchases for their own personal use. They must provide proof of age at the time of the sale. For more information, see SC Revenue Ruling #16-9, available at dor.sc.gov/policy.

Local tax name abbreviations are: **LO** - Local Option, **CP** - Capital Projects, **SD** - School District, **TT** - Transportation Tax, **ECI** - Education Capital Improvement, **TD** - Tourism Development, **CSG** - County Green Space, **NL** - No Local Sales/Use Tax Imposed

IMPORTANT: *-Indicates a municipality is located in more than one county. To determine the appropriate tax rate for your business, check with your local municipal government.

Municipality	Code	County	State Rate	Local Tax Rate (Type)						Total Tax Rate	
				LO	CP	SD	TT	ECI	TD		CSG
Abbeville	2005	Abbeville	7%	1%							8%
Aiken	2010	Aiken	7%		1%			1%			9%
Allendale	2015	Allendale	7%	1%	1%						9%
Anderson	2020	Anderson	7%					1%			8%
* Andrews	2025	Georgetown	7%								7% (NL)
* Andrews	2026	Williamsburg	7%	1%	1%						9%
Arcadia Lakes	2030	Richland	7%	1%			1%				9%
Atlantic Beach	2035	Horry	7%		1%			1%			9%
Awendaw	2038	Charleston	7%	1%			1%	1%			10%
Aynor	2040	Horry	7%		1%			1%			9%
Bamberg	2052	Bamberg	7%	1%	1%						9%
Barnwell	2054	Barnwell	7%	1%	1%						9%
* Batesburg-Leesville	2057	Saluda	7%	1%	1%						9%
* Batesburg-Leesville	2056	Lexington	7%			1%					8%
Beaufort	2058	Beaufort	7%							1%	8%
Belton	2060	Anderson	7%					1%			8%
Bennettsville	2062	Marlboro	7%	1%		1%					9%
Bethune	2064	Kershaw	7%	1%				1%			9%
Bishopville	2066	Lee	7%	1%	1%						9%
Blacksburg	2068	Cherokee	7%	1%				1%			9%
Blackville	2070	Barnwell	7%	1%	1%						9%
Blenheim	2072	Marlboro	7%	1%		1%					9%
Bluffton	2074	Beaufort	7%							1%	8%
* Blythewood	2077	Fairfield	7%	1%							8%
* Blythewood	2075	Richland	7%	1%			1%				9%
Bonneau	2076	Berkeley	7%	1%			1%	1%			10%
Bowman	2078	Orangeburg	7%		1%						8%
Branchville	2080	Orangeburg	7%		1%						8%
Briarcliffe Acres	2081	Horry	7%		1%			1%			9%
Brunson	2082	Hampton	7%	1%							8%
Burnettown	2084	Aiken	7%		1%			1%			9%
Calhoun Falls	2100	Abbeville	7%	1%							8%
Camden	2103	Kershaw	7%	1%				1%			9%
Cameron	2106	Calhoun	7%	1%	1%						9%
Campobello	2109	Spartanburg	7%		1%						8%
Carlisle	2112	Union	7%	1%							8%
* Cayce	2115	Lexington	7%			1%					8%
* Cayce	2116	Richland	7%	1%			1%				9%
Central	2118	Pickens	7%	1%							8%

Municipality	Code	County	State Rate	LO	CP	Local Tax Rate (Type)				CGS	Total Tax Rate
						SD	TT	ECI	TD		
Central Pacolet	2121	Spartanburg	7%		1%						8%
Chapin	2124	Lexington	7%			1%					8%
* Charleston	2129	Berkeley	7%	1%			1%	1%			10%
* Charleston	2130	Charleston	7%	1%			1%	1%			10%
Cheraw	2133	Chesterfield	7%	1%		1%					9%
* Chesnee	2137	Cherokee	7%	1%				1%			9%
* Chesnee	2136	Spartanburg	7%		1%						8%
Chester	2139	Chester	7%	1%	1%						9%
Chesterfield	2142	Chesterfield	7%	1%		1%					9%
* Clemson	2149	Anderson	7%					1%			8%
* Clemson	2148	Pickens	7%	1%							8%
Clinton	2151	Laurens	7%	1%	1%						9%
Clio	2154	Marlboro	7%	1%		1%					9%
Clover	2157	York	7%		1%						8%
* Columbia	2161	Lexington	7%			1%					8%
* Columbia	2160	Richland	7%	1%			1%				9%
Conway	2163	Horry	7%		1%			1%			9%
Cope	2166	Orangeburg	7%		1%						8%
Cordova	2169	Orangeburg	7%		1%						8%
Cottageville	2172	Colleton	7%	1%	1%						9%
Coward	2175	Florence	7%	1%	1%						9%
Cowpens	2178	Spartanburg	7%		1%						8%
Cross Hill	2181	Laurens	7%	1%	1%						9%
Darlington	2200	Darlington	7%	1%				1%			9%
Denmark	2204	Bamberg	7%	1%	1%						9%
Dillon	2208	Dillon	7%	1%		1%					9%
Donalds	2212	Abbeville	7%	1%							8%
Due West	2216	Abbeville	7%	1%							8%
Duncan	2220	Spartanburg	7%		1%						8%
Easley	2230	Pickens	7%	1%							8%
Eastover	2235	Richland	7%	1%			1%				9%
Edgefield	2240	Edgefield	7%	1%	1%						9%
Edisto Beach	2243	Colleton	7%	1%	1%						9%
Ehrhardt	2245	Bamberg	7%	1%	1%						9%
Elgin	2250	Kershaw	7%	1%				1%			9%
Elko	2255	Barnwell	7%	1%	1%						9%
Elloree	2260	Orangeburg	7%		1%						8%
Estill	2265	Hampton	7%	1%							8%
Eutawville	2270	Orangeburg	7%		1%						8%
* Fairfax	2280	Allendale	7%	1%	1%						9%
* Fairfax	2281	Hampton	7%	1%							8%
Florence	2286	Florence	7%	1%	1%						9%
Folly Beach	2292	Charleston	7%	1%			1%	1%			10%
Forest Acres	2298	Richland	7%	1%			1%				9%
Fort Lawn	2304	Chester	7%	1%	1%						9%
Fort Mill	2310	York	7%		1%						8%
* Fountain Inn	2315	Greenville	7%								7% (NL)
* Fountain Inn	2316	Laurens	7%	1%	1%						9%
Furman	2320	Hampton	7%	1%							8%
Gaffney	2330	Cherokee	7%	1%				1%			9%
Gaston	2332	Lexington	7%			1%					8%
Georgetown	2334	Georgetown	7%								7% (NL)

Municipality	Code	County	State Rate	LO	CP	Local Tax Rate (Type)				CGS	Total Tax Rate
						SD	TT	ECI	TD		
Gifford	2336	Hampton	7%	1%							8%
Gilbert	2338	Lexington	7%			1%					8%
* Goose Creek	2342	Berkeley	7%	1%			1%	1%			10%
* Goose Creek	2343	Charleston	7%	1%			1%	1%			10%
Govan	2346	Bamberg	7%	1%	1%						9%
Gray Court	2350	Laurens	7%	1%	1%						9%
Great Falls	2354	Chester	7%	1%	1%						9%
Greeleyville	2358	Williamsburg	7%	1%	1%						9%
Greenville	2362	Greenville	7%								7% (NL)
Greenwood	2366	Greenwood	7%		1%						8%
* Greer	2370	Greenville	7%								7% (NL)
* Greer	2371	Spartanburg	7%		1%						8%
Hampton	2380	Hampton	7%	1%							8%
Hanahan	2382	Berkeley	7%	1%			1%	1%			10%
* Hardeeville	2385	Beaufort	7%							1%	8%
* Hardeeville	2384	Jasper	7%	1%		1%					9%
Harleyville	2388	Dorchester	7%				1%				8%
Hartsville	2392	Darlington	7%	1%				1%			9%
Heath Springs	2396	Lancaster	7%	1%	1%						9%
Hemingway	2400	Williamsburg	7%	1%	1%						9%
Hickory Grove	2404	York	7%		1%						8%
Hilda	2408	Barnwell	7%	1%	1%						9%
Hilton Head Island	2410	Beaufort	7%							1%	8%
Hodges	2412	Greenwood	7%		1%						8%
Holly Hill	2416	Orangeburg	7%		1%						8%
Hollywood	2420	Charleston	7%	1%			1%	1%			10%
* Honea Path	2425	Abbeville	7%	1%							8%
* Honea Path	2424	Anderson	7%					1%			8%
Inman	2430	Spartanburg	7%		1%						8%
* Irmo	2433	Lexington	7%			1%					8%
* Irmo	2434	Richland	7%	1%			1%				9%
Isle of Palms	2436	Charleston	7%	1%			1%	1%			10%
Iva	2439	Anderson	7%					1%			8%
Jackson	2440	Aiken	7%		1%			1%			9%
James Island	2441	Charleston	7%	1%			1%	1%			10%
Jamestown	2442	Berkeley	7%	1%			1%	1%			10%
Jefferson	2444	Chesterfield	7%	1%		1%					9%
Jenkinsville	2445	Fairfield	7%	1%							8%
Johnsonville	2446	Florence	7%	1%	1%						9%
Johnston	2448	Edgefield	7%	1%	1%						9%
Jonesville	2450	Union	7%	1%							8%
Kershaw	2460	Lancaster	7%	1%	1%						9%
Kiawah Island	2462	Charleston	7%	1%			1%	1%			10%
Kingstree	2463	Williamsburg	7%	1%	1%						9%
Kline	2466	Barnwell	7%	1%	1%						9%
Lake City	2470	Florence	7%	1%	1%						9%
Lake View	2474	Dillon	7%	1%		1%					9%
Lamar	2478	Darlington	7%	1%				1%			9%
Lancaster	2482	Lancaster	7%	1%	1%						9%
Landrum	2486	Spartanburg	7%		1%						8%
Lane	2490	Williamsburg	7%	1%	1%						9%
Latta	2494	Dillon	7%	1%		1%					9%

Municipality	Code	County	State Rate	LO	CP	Local Tax Rate (Type)				CGS	Total Tax Rate
						SD	TT	ECI	TD		
Laurens	2498	Laurens	7%	1%	1%						9%
Lexington	2506	Lexington	7%			1%					8%
Liberty	2510	Pickens	7%	1%							8%
* Lincolnville	2514	Charleston	7%	1%			1%	1%			10%
* Lincolnville	2515	Dorchester	7%				1%				8%
Little Mountain	2518	Newberry	7%		1%						8%
Livingston	2522	Orangeburg	7%		1%						8%
Lockhart	2526	Union	7%	1%							8%
Lodge	2530	Colleton	7%	1%	1%						9%
Loris	2534	Horry	7%		1%			1%			9%
Lowndesville	2538	Abbeville	7%	1%							8%
Lowrys	2542	Chester	7%	1%	1%						9%
Luray	2546	Hampton	7%	1%							8%
Lyman	2550	Spartanburg	7%		1%						8%
Lynchburg	2554	Lee	7%	1%	1%						9%
Manning	2585	Clarendon	7%	1%		1%					9%
Marion	2588	Marion	7%	1%	1%						9%
Mauldin	2591	Greenville	7%								7% (NL)
Mayesville	2594	Sumter	7%	1%							8%
McBee	2570	Chesterfield	7%	1%		1%					9%
McClellanville	2573	Charleston	7%	1%			1%	1%			10%
McColl	2576	Marlboro	7%	1%		1%					9%
McConnells	2579	York	7%		1%						8%
McCormick	2582	McCormick	7%	1%	1%						9%
Meggett	2597	Charleston	7%	1%			1%	1%			10%
Moncks Corner	2600	Berkeley	7%	1%			1%	1%			10%
* Monetta	2602	Saluda	7%	1%	1%						9%
* Monetta	2601	Aiken	7%		1%			1%			9%
Mount Croghan	2606	Chesterfield	7%	1%		1%					9%
Mount Pleasant	2609	Charleston	7%	1%			1%	1%			10%
Mullins	2612	Marion	7%	1%	1%						9%
Myrtle Beach	2615	Horry	7%		1%			1%	1%		10%
Neeses	2624	Orangeburg	7%		1%						8%
New Ellenton	2628	Aiken	7%		1%			1%			9%
Newberry	2632	Newberry	7%		1%						8%
Nichols	2636	Marion	7%	1%	1%						9%
Ninety Six	2640	Greenwood	7%		1%						8%
Norris	2644	Pickens	7%	1%							8%
North	2648	Orangeburg	7%		1%						8%
* North Augusta	2653	Edgefield	7%	1%	1%						9%
* North Augusta	2652	Aiken	7%		1%			1%			9%
* North Charleston	2658	Berkeley	7%	1%			1%	1%			10%
* North Charleston	2656	Charleston	7%	1%			1%	1%			10%
* North Charleston	2657	Dorchester	7%				1%				8%
North Myrtle Beach	2620	Horry	7%		1%			1%			9%
Norway	2660	Orangeburg	7%		1%						8%
Olanta	2670	Florence	7%	1%	1%						9%
Olar	2674	Bamberg	7%	1%	1%						9%
Orangeburg	2678	Orangeburg	7%		1%						8%
Pacolet	2680	Spartanburg	7%		1%						8%
Pageland	2686	Chesterfield	7%	1%		1%					9%
Pamplico	2689	Florence	7%	1%	1%						9%

Municipality	Code	County	State Rate	LO	CP	Local Tax Rate (Type)				CGS	Total Tax Rate
						SD	TT	ECI	TD		
Parksville	2692	McCormick	7%	1%	1%						9%
Patrick	2695	Chesterfield	7%	1%		1%					9%
Pawleys Island	2697	Georgetown	7%								7%
Paxville	2698	Clarendon	7%	1%		1%					9%
Peak	2701	Newberry	7%		1%						8%
Pelion	2704	Lexington	7%			1%					8%
Pelzer	2707	Anderson	7%					1%			8%
Pendleton	2710	Anderson	7%					1%			8%
Perry	2713	Aiken	7%		1%			1%			9%
Pickens	2716	Pickens	7%	1%							8%
Pine Ridge	2718	Lexington	7%			1%					8%
Pinewood	2720	Sumter	7%	1%							8%
Plum Branch	2722	McCormick	7%	1%	1%						9%
Pomaria	2725	Newberry	7%		1%						8%
Port Royal	2727	Beaufort	7%							1%	8%
Prosperity	2729	Newberry	7%		1%						8%
Quinby	2735	Florence	7%	1%	1%						9%
Ravenel	2745	Charleston	7%	1%			1%	1%			10%
Reevesville	2750	Dorchester	7%				1%				8%
Reidville	2753	Spartanburg	7%		1%						8%
Richburg	2755	Chester	7%	1%	1%						9%
Ridge Spring	2760	Saluda	7%	1%	1%						9%
Ridgeland	2766	Beaufort	7%							1%	8%
Ridgeland	2765	Jasper	7%	1%		1%					9%
Ridgeville	2770	Dorchester	7%				1%				8%
Ridgeway	2775	Fairfield	7%	1%							8%
Rock Hill	2780	York	7%		1%						8%
Rockville	2783	Charleston	7%	1%			1%	1%			10%
Rowesville	2785	Orangeburg	7%		1%						8%
Ruby	2790	Chesterfield	7%	1%		1%					9%
Salem	2795	Oconee	7%								7% (NL)
Salley	2798	Aiken	7%		1%			1%			9%
Saluda	2801	Saluda	7%	1%	1%						9%
Santee	2804	Orangeburg	7%		1%						8%
Scotia	2807	Hampton	7%	1%							8%
Scranton	2810	Florence	7%	1%	1%						9%
Seabrook Island	2812	Charleston	7%	1%			1%	1%			10%
Sellers	2813	Marion	7%	1%	1%						9%
Seneca	2816	Oconee	7%								7% (NL)
Sharon	2819	York	7%		1%						8%
Silverstreet	2822	Newberry	7%		1%						8%
Simpsonville	2825	Greenville	7%								7% (NL)
Six Mile	2828	Pickens	7%	1%							8%
Smoaks	2831	Colleton	7%	1%	1%						9%
Smyrna	2836	Cherokee	7%	1%				1%			9%
Smyrna	2834	York	7%		1%						8%
Snelling	2835	Barnwell	7%	1%	1%						9%
Society Hill	2837	Darlington	7%	1%				1%			9%
South Congaree	2840	Lexington	7%			1%					8%
Spartanburg	2843	Spartanburg	7%		1%						8%
Springdale	2846	Lexington	7%			1%					8%
Springfield	2849	Orangeburg	7%		1%						8%

Municipality	Code	County	State Rate	LO	CP	Local Tax Rate (Type)				CGS	Total Tax Rate
						SD	TT	ECI	TD		
St. George	2852	Dorchester	7%				1%				8%
St. Matthews	2855	Calhoun	7%	1%	1%						9%
St. Stephen	2858	Berkeley	7%	1%			1%	1%			10%
Starr	2861	Anderson	7%					1%			8%
Stuckey	2864	Williamsburg	7%	1%	1%						9%
Sullivans Island	2867	Charleston	7%	1%			1%	1%			10%
Summerton	2871	Clarendon	7%	1%		1%					9%
* Summerville	2876	Berkeley	7%	1%			1%	1%			10%
* Summerville	2875	Charleston	7%	1%			1%	1%			10%
* Summerville	2874	Dorchester	7%				1%				8%
Summit	2877	Lexington	7%			1%					8%
Sumter	2880	Sumter	7%	1%							8%
Surfside Beach	2883	Horry	7%		1%			1%			9%
Swansea	2886	Lexington	7%			1%					8%
Sycamore	2889	Allendale	7%	1%	1%						9%
Tatum	2895	Marlboro	7%	1%		1%					9%
Tega Cay	2896	York	7%		1%						8%
Timmonsville	2897	Florence	7%	1%	1%						9%
Travelers Rest	2899	Greenville	7%								7% (NL)
Trenton	2901	Edgefield	7%	1%	1%						9%
Troy	2903	Greenwood	7%		1%						8%
Turbeville	2905	Clarendon	7%	1%		1%					9%
Ulmers	2910	Allendale	7%	1%	1%						9%
Union	2915	Union	7%	1%							8%
Vance	2930	Orangeburg	7%		1%						8%
Van Wyck	2925	Lancaster	7%	1%	1%						9%
Varnville	2932	Hampton	7%	1%							8%
Wagener	2935	Aiken	7%		1%			1%			9%
Walhalla	2937	Oconee	7%								7% (NL)
Walterboro	2940	Colleton	7%	1%	1%						9%
Ward	2942	Saluda	7%	1%	1%						9%
* Ware Shoals	2944	Abbeville	7%	1%							8%
* Ware Shoals	2945	Greenwood	7%		1%						8%
* Ware Shoals	2946	Laurens	7%	1%	1%						9%
Waterloo	2947	Laurens	7%	1%	1%						9%
Wellford	2950	Spartanburg	7%		1%						8%
West Columbia	2952	Lexington	7%			1%					8%
West Pelzer	2955	Anderson	7%					1%			8%
West Union	2957	Oconee	7%								7% (NL)
Westminster	2960	Oconee	7%								7% (NL)
Whitmire	2962	Newberry	7%		1%						8%
Williams	2965	Colleton	7%	1%	1%						9%
Williamston	2967	Anderson	7%					1%			8%
Williston	2970	Barnwell	7%	1%	1%						9%
Windsor	2971	Aiken	7%		1%			1%			9%
Winnsboro	2972	Fairfield	7%	1%							8%
Woodford	2975	Orangeburg	7%		1%						8%
Woodruff	2977	Spartanburg	7%		1%						8%
* Yemassee	2986	Beaufort	7%							1%	8%
* Yemassee	2985	Hampton	7%	1%							8%
York	2990	York	7%		1%						8%

Counties must meet certain criteria for imposing a Local Tourism Development Sales & Use Tax. As of the effective date of this chart, the City of Myrtle Beach, located in Horry County, is the only municipality located in a qualifying county that has chosen to impose the tax.

The tax rate information on this chart lists the current tax rate at the time of the effective date. This chart is revised periodically to reflect changes in each jurisdiction's Sales Tax rate. Counties can impose a new tax rate at any time, which would impact the tax rates shown. A complete updated list of all counties with local taxes can be found at dor.sc.gov/tax/sales.

This chart only addresses the general state and local option taxes collected by the SCDOR on behalf of the counties, municipalities, and school districts. It does not address the local taxes on sales of accommodations that are collected directly by the counties or municipalities.